

Industry Circular No. 58-16

July 30, 1958

**AVAILABILITY OF REVISED PUBLICATIONS OF TOBACCO
REGULATIONS 26 CFR PARTS 270 AND 275**

**Manufacturers and importers of tobacco products
and proprietors of customs bonded cigar
manufacturing warehouses, class 6:**

Purpose. The purpose of this industry circular is to notify you that revised publications of regulations relating to cigars and cigarettes (Part 270 of Title 26 (1954) Code of Federal Regulations) and of regulations relating to manufactured tobacco (Part 275 of Title 26 (1954) Code of Federal Regulations), bringing such regulations up to date as of January 1, 1958, are available for purchase.

Background. Manufacturers of cigars and cigarettes and manufacturers of tobacco were advised, in Industry Circulars Nos. 55-26 and 55-28, dated September 7 and 15, 1955, respectively, that amendments to the tobacco tax regulations and new material would be incorporated by means of new pages for insertion in such regulations. We now find that because of the compactness of these regulations and other considerations, it is more economical and desirable to reprint such publications in their entirety, rather than to print new pages, for incorporation of amendments and new material. Therefore, the regulations in Parts 270 and 275 have been completely reprinted.

Revised Publications of Parts 270 and 275. The revised publication of Part 270 incorporates the miscellaneous amendments made by Treasury Decision 6248, effective October 1, 1957, in sections 270.89, 270.122, 270.127, and 270.128. This publication and the revised publication of Part 275 incorporate the amendments made by Treasury Decision 6262, effective January 1, 1958, in sections 270.142 and 275.132, respectively, to provide that manufacturers of tobacco products may utilize their commercial records, in lieu of the prescribed internal revenue records.

Availability of Revised Publications for Purchase. The revised publication of Part 270, designated "IRS Publication No. 212 (Rev. Jan. 1958)," at the price of 15 cents each, and the revised publication of Part 275, designated "IRS Publication No. 217 (Rev. Jan. 1958)," at the price of 15 cents each, are available for purchase from the Superintendent of Documents. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publications should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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